IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 258 of 2004(E)

PETITIONER:

COCHIN COMPUTER SYSTEMS (P) LTD.,
H.B.-85, XXXIX/4707, PANAMPILLY NAGAR,
ERNAKULAM, COCHIN-682 036, REPRESENTED BY
ITS MANAGING DIRECTOR C.P. MAMMEN.

BY ADV. SRI.V.V.ASOKAN
SMT.S.AMINA

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,
TRIVANDRUM.

2. SALES TAX OFFICER (R), OFFICE OF
THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
THEVARA, ERNAKULAM.

3. COMMISSIONER, COMMERCIAL TAXES,
TRIVANDRUM.

BY GOVT.PLEADER SRI.MATHEW JOSEPH VADAKKEL.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KURIAN JOSEPH J.

W.P.(C) No.258 of 2004

Dated 17th August, 2007.

J U D G M E N T

Petitioner approached this Court aggrieved by the entry in the First Schedule to the K.G.S.T. Act, having Computer Software Development within the taxation net. The issue in principle is covered against the petitioner by the decision of the Supreme Court in **Tata Consultancy Services v. State of Andhra Pradesh** (S.C.)[(137 STC 620)]. The writ petition is hence dismissed.

KURIAN JOSEPH, JUDGE.

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